

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Rush County Schools (6995)

| Object Name   | Object    | FY 2013            | FY 2014            | FY 2015            | FY 2016            | 4 year<br>Compound<br>Annual Growth | Percent<br>Change 2015<br>to 2016 |
|---|-----------|--------------------|--------------------|--------------------|--------------------|-------------------------------------|-----------------------------------|
| <b>Student Instructional Support</b>                  |           |                    |                    |                    |                    |                                     |                                   |
| Certified Salaries                                    | 110       | \$1,179,376        | \$1,196,767        | \$1,138,845        | \$1,002,420        | -3.98%                              | -11.98%                           |
| Non - Certified Salaries                              | 120       | \$489,528          | \$495,965          | \$500,668          | \$494,244          | 0.24%                               | -1.28%                            |
| Group Health Insurance                                | 222       | \$342,375          | \$101,692          | \$319,185          | \$266,505          | -6.07%                              | -16.50%                           |
| Social Security Certified                             | 212       | \$84,517           | \$89,532           | \$85,090           | \$74,861           | -2.99%                              | -12.02%                           |
| Public Employees Retirement Fund                      | 214       | \$58,224           | \$50,695           | \$51,309           | \$50,062           | -3.71%                              | -2.43%                            |
| Teacher Retirement Fund, After 7-1-95                 | 216       | \$71,396           | \$59,362           | \$57,226           | \$44,209           | -11.29%                             | -22.75%                           |
| Social Security Noncertified                          | 211       | \$31,766           | \$31,329           | \$32,341           | \$32,571           | 0.63%                               | 0.71%                             |
| Other Employee Benefits                               | 241 - 290 | \$5,133            | \$31,326           | \$35,041           | \$30,363           | 55.95%                              | -13.35%                           |
| Teacher Retirement Fund, Prior to 7-1-95              | 215       | \$27,172           | \$23,928           | \$23,058           | \$23,017           | -4.06%                              | -0.18%                            |
| Operational Supplies                                  | 611       | \$3,210            | \$11,624           | \$4,550            | \$5,647            | 15.16%                              | 24.10%                            |
| Group Life Insurance                                  | 221       | \$200              | \$231,792          | \$6,275            | \$5,215            | 125.97%                             | -16.89%                           |
| Other Professional and Technical Services             | 319       | \$0                | \$0                | \$4,320            | \$5,198            | NA                                  | 20.33%                            |
| Travel  | 580       | \$1,343            | \$1,398            | \$2,184            | \$2,197            | 13.10%                              | 0.60%                             |
| Repairs and Maintenance Services                      | 430       | \$0                | \$0                | \$0                | \$115              | NA                                  | NA                                |
| Other Group Insurance Authorized by Statute           | 224       | \$120              | \$0                | \$0                | \$0                | -100.00%                            | NA                                |
| <b>Student Instructional Support Total</b>            |           | <b>\$2,294,359</b> | <b>\$2,325,410</b> | <b>\$2,260,090</b> | <b>\$2,036,625</b> | <b>-2.94%</b>                       | <b>-9.89%</b>                     |
| <b>Student Academic Achievement</b>                   |           |                    |                    |                    |                    |                                     |                                   |
| Certified Salaries                                    | 110       | \$7,956,540        | \$7,814,654        | \$7,644,001        | \$6,988,245        | -3.19%                              | -8.58%                            |
| Group Health Insurance                                | 222       | \$1,054,102        | \$361,332          | \$974,438          | \$952,369          | -2.51%                              | -2.26%                            |
| Non - Certified Salaries                              | 120       | \$910,838          | \$934,099          | \$992,973          | \$903,246          | -0.21%                              | -9.04%                            |
| Teacher Retirement Fund, After 7-1-95                 | 216       | \$523,613          | \$474,638          | \$498,136          | \$494,994          | -1.40%                              | -0.63%                            |
| Social Security Certified                             | 212       | \$543,137          | \$550,486          | \$536,140          | \$486,251          | -2.73%                              | -9.31%                            |
| Transfer Tuition to Ed. Service Agencies Within State | 564       | \$371,326          | \$384,687          | \$305,589          | \$363,890          | -0.50%                              | 19.08%                            |
| Other Employee Benefits                               | 241 - 290 | \$115,486          | \$266,604          | \$514,898          | \$269,368          | 23.58%                              | -47.69%                           |
| Operational Supplies                                  | 611       | \$112,963          | \$125,819          | \$110,444          | \$131,672          | 3.91%                               | 19.22%                            |
| Pre-2008 Object Code - Temporary Salaries             | 130       | \$102,004          | \$170,637          | \$148,977          | \$113,267          | 2.65%                               | -23.97%                           |
| Textbooks   | 630       | \$266,543          | \$251,773          | \$191,080          | \$98,787           | -21.98%                             | -48.30%                           |
| Equipment   | 730       | \$22,272           | \$18,167           | \$92,781           | \$77,299           | 36.49%                              | -16.69%                           |
| Public Employees Retirement Fund                      | 214       | \$85,730           | \$76,199           | \$87,968           | \$77,110           | -2.61%                              | -12.34%                           |
| Teacher Retirement Fund, Prior to 7-1-95              | 215       | \$176,762          | \$120,260          | \$96,486           | \$75,771           | -19.08%                             | -21.47%                           |

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**Rush County Schools (6995)**

| <b>Object Name</b>                                       | <b>Object</b>  | <b>FY 2013</b>      | <b>FY 2014</b>      | <b>FY 2015</b>      | <b>FY 2016</b>      | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|--|----------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Social Security Noncertified                             | 211            | \$62,896            | \$61,864            | \$67,363            | \$59,555            | -1.36%                                       | -11.59%                                    |
| Travel   | 580            | \$9,851             | \$16,850            | \$44,077            | \$46,495            | 47.40%                                       | 5.49%                                      |
| Other Professional and Technical Services                | 319            | \$18,970            | \$10,785            | \$52,546            | \$45,962            | 24.76%                                       | -12.53%                                    |
| Group Life Insurance                                     | 221            | \$295               | \$719,624           | \$46,519            | \$42,317            | 246.08%                                      | -9.03%                                     |
| Awards   | 875            | \$59,649            | \$60,013            | \$57,345            | \$40,318            | -9.33%                                       | -29.69%                                    |
| Repairs and Maintenance Services                         | 430            | \$42,786            | \$39,706            | \$66,864            | \$37,947            | -2.96%                                       | -43.25%                                    |
| Content  | 747            | \$0                 | \$0                 | \$0                 | \$32,538            | NA   | NA   |
| Library Books  | 640            | \$14,160            | \$11,907            | \$17,269            | \$15,233            | 1.84%  | -11.79%                                    |
| Miscellaneous Objects                                    | 876 - 899      | \$5,080             | \$5,108             | \$4,204             | \$13,006            | 26.49%                                       | 209.36%                                    |
| Instruction Services                                     | 311            | \$0                 | \$3,241             | \$11,032            | \$11,563            | NA   | 4.81%                                      |
| Other Supplies and Materials                             | 615, 660 - 689 | \$11,143            | \$5,428             | \$13,788            | \$10,338            | -1.86%                                       | -25.02%                                    |
| Periodicals  | 650            | \$3,927             | \$4,158             | \$6,670             | \$5,693             | 9.73%  | -14.65%                                    |
| Computer Hardware  | 741            | \$35,875            | \$10,000            | \$11,637            | \$2,663             | -47.80%                                      | -77.12%                                    |
| Instructional Programs Improvement Services              | 312            | \$61,931            | \$41,064            | \$29,268            | \$2,387             | -55.69%                                      | -91.84%                                    |
| Unemployment Insurance                                   | 230            | \$975               | \$2,078             | \$1,221             | \$418               | -19.07%                                      | -65.75%                                    |
| Gasoline and Lubricants                                  | 613            | \$0                 | \$0                 | \$0                 | \$113               | NA   | NA   |
| Other Purchased Property Services                        | 490 - 499      | \$3,000             | \$0                 | \$0                 | \$0                 | -100.00%                                     | NA   |
| Services Purch. From School Corp/Ed Service Ag. in State | 591            | \$9,812             | \$0                 | \$0                 | \$0                 | -100.00%                                     | NA   |
| Pupil Services   | 313            | \$0                 | \$899               | \$0                 | \$0                 | NA   | NA   |
| Other Group Insurance Authorized by Statute              | 224            | \$677               | \$550               | \$0                 | \$0                 | -100.00%                                     | NA   |
| Licensed Employees                                       | 135            | \$2,871             | \$0                 | \$0                 | \$0                 | -100.00%                                     | NA   |
| Professional Development                                 | 748            | \$684               | \$0                 | \$0                 | \$0                 | -100.00%                                     | NA   |
| <b>Student Academic Achievement Total</b>                |                | <b>\$12,585,895</b> | <b>\$12,542,628</b> | <b>\$12,623,713</b> | <b>\$11,398,814</b> | <b>-2.45%</b>                                | <b>-9.70%</b>                              |
| <b>Overhead and Operational</b>                          |                |                     |                     |                     |                     |  |  |
| Non - Certified Salaries                                 | 120            | \$2,816,556         | \$2,764,815         | \$2,814,754         | \$2,627,077         | -1.73%                                       | -6.67%                                     |
| Food Purchases   | 614            | \$670,724           | \$636,039           | \$708,611           | \$667,555           | -0.12%                                       | -5.79%                                     |
| Group Health Insurance                                   | 222            | \$369,492           | \$139,743           | \$377,594           | \$344,067           | -1.77%                                       | -8.88%                                     |
| Vehicles   | 731            | \$334,133           | \$682,977           | \$0                 | \$343,400           | 0.69%  | NA   |
| Student Transportation Services                          | 510            | \$363,042           | \$365,637           | \$421,611           | \$328,157           | -2.49%                                       | -22.17%                                    |
| Light and Power - Other Than Heating and Cooling         | 625            | \$211,586           | \$376,049           | \$147,640           | \$286,264           | 7.85%  | 93.89%                                     |
| Other Public or Private Utility Services                 | 419            | \$448,459           | \$236,058           | \$481,379           | \$249,094           | -13.67%                                      | -48.25%                                    |
| Public Employees Retirement Fund                         | 214            | \$162,217           | \$195,892           | \$214,116           | \$205,965           | 6.15%  | -3.81%                                     |

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**Rush County Schools (6995)**

| <b>Object Name</b>                           | <b>Object</b>  | <b>FY 2013</b>     | <b>FY 2014</b>     | <b>FY 2015</b>     | <b>FY 2016</b>     | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|--|----------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Social Security Noncertified                 | 211            | \$144,679          | \$185,379          | \$192,540          | \$179,806          | 5.58%  | -6.61%                                     |
| Insurance                                    | 520            | \$343,730          | \$313,103          | \$164,691          | \$166,147          | -16.62%                                      | 0.88%                                      |
| Gasoline and Lubricants                      | 613            | \$291,119          | \$292,255          | \$219,354          | \$123,623          | -19.28%                                      | -43.64%                                    |
| Operational Supplies                         | 611            | \$111,759          | \$147,203          | \$155,150          | \$122,073          | 2.23%  | -21.32%                                    |
| Certified Salaries                           | 110            | \$122,357          | \$213,416          | \$111,992          | \$105,000          | -3.75%                                       | -6.24%                                     |
| Official Bond Premiums                       | 525            | \$1,100            | \$1,225            | \$107,977          | \$101,380          | 209.84%                                      | -6.11%                                     |
| Repairs and Maintenance Services             | 430            | \$50,702           | \$39,849           | \$89,777           | \$77,232           | 11.09%                                       | -13.97%                                    |
| Water and Sewage                             | 411            | (\$114,259)        | \$63,181           | \$80,562           | \$48,599           | NA   | -39.67%                                    |
| Equipment                                    | 730            | \$41,878           | \$26,487           | \$12,381           | \$39,593           | -1.39%                                       | 219.78%                                    |
| Telephone                                    | 531            | \$27,098           | \$30,255           | \$34,730           | \$33,435           | 5.39%  | -3.73%                                     |
| Gas - Other than heating and Cooling         | 626            | \$11,626           | \$45,512           | \$38,868           | \$29,248           | 25.94%                                       | -24.75%                                    |
| Dues and Fees                                | 810            | \$7,410            | \$33,227           | \$9,801            | \$25,820           | 36.63%                                       | 163.44%                                    |
| Tires and Repairs                            | 612            | \$12,565           | \$9,219            | \$9,151            | \$14,284           | 3.26%  | 56.08%                                     |
| Teacher Retirement Fund, After 7-1-95        | 216            | \$0                | \$9,937            | \$11,009           | \$11,025           | NA   | 0.15%                                      |
| Other Employee Benefits                      | 241 - 290      | \$0                | \$12,795           | \$29,988           | \$10,466           | NA   | -65.10%                                    |
| Travel                                       | 580            | \$10,220           | \$12,585           | \$11,954           | \$9,842            | -0.94%                                       | -17.66%                                    |
| Group Life Insurance                         | 221            | \$0                | \$282,416          | \$9,058            | \$8,482            | NA   | -6.36%                                     |
| Social Security Certified                    | 212            | \$8,323            | \$15,765           | \$8,564            | \$8,032            | -0.88%                                       | -6.21%                                     |
| Board of Education Services                  | 318            | \$4,755            | \$2,626            | \$3,120            | \$5,322            | 2.85%  | 70.56%                                     |
| Rentals                                      | 440            | \$2,359            | \$549              | \$3,155            | \$2,634            | 2.80%  | -16.51%                                    |
| Advertising                                  | 540            | \$1,047            | \$2,701            | \$1,922            | \$1,632            | 11.74%                                       | -15.09%                                    |
| Heating and Cooling for Buildings - Fuel Oil | 623            | \$2,646            | \$3,054            | \$1,538            | \$1,263            | -16.87%                                      | -17.84%                                    |
| Other Supplies and Materials                 | 615, 660 - 689 | \$74,889           | \$138,161          | \$0                | \$0                | -100.00%                                     | NA   |
| Professional Development                     | 748            | \$0                | \$625              | \$0                | \$0                | NA   | NA   |
| Other Professional and Technical Services    | 319            | \$0                | \$3,600            | \$0                | \$0                | NA   | NA   |
| Teacher Retirement Fund, Prior to 7-1-95     | 215            | \$4,155            | \$3,366            | \$202              | \$0                | -100.00%                                     | -100.00%                                   |
| <b>Overhead and Operational Total</b>        |                | <b>\$6,536,366</b> | <b>\$7,285,701</b> | <b>\$6,473,191</b> | <b>\$6,176,517</b> | <b>-1.41%</b>                                | <b>-4.58%</b>                              |
| <b>Non Operational</b>                       |                |                    |                    |                    |                    |  |  |
| Redemption of Principal                      | 831            | \$2,165,000        | \$2,165,000        | \$2,165,000        | \$2,165,000        | 0.00%  | 0.00%                                      |
| Equipment                                    | 730            | \$414,801          | \$228,516          | \$594,436          | \$830,435          | 18.95%                                       | 39.70%                                     |
| Repairs and Maintenance Services             | 430            | \$957,969          | \$521,963          | \$1,088,998        | \$692,588          | -7.79%                                       | -36.40%                                    |
| Certified Salaries                           | 110            | \$228,916          | \$225,310          | \$201,956          | \$272,837          | 4.49%  | 35.10%                                     |

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**Rush County Schools (6995)**

| <b>Object Name</b>                        | <b>Object</b> | <b>FY 2013</b>      | <b>FY 2014</b>      | <b>FY 2015</b>      | <b>FY 2016</b>      | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|---|---------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Non - Certified Salaries                  | 120           | \$114,169           | \$117,322           | \$114,734           | \$103,047           | -2.53%                                       | -10.19%                                    |
| Computer Hardware                         | 741           | \$456,324           | \$433,867           | \$315,610           | \$40,231            | -45.51%                                      | -87.25%                                    |
| Teacher Retirement Fund, After 7-1-95     | 216           | \$23,542            | \$18,883            | \$16,702            | \$25,464            | 1.98%  | 52.46%                                     |
| Social Security Certified                 | 212           | \$17,290            | \$17,114            | \$15,400            | \$20,824            | 4.76%  | 35.22%                                     |
| Other Professional and Technical Services | 319           | \$5,318             | \$9,365             | \$9,733             | \$12,717            | 24.35%                                       | 30.65%                                     |
| Social Security Noncertified              | 211           | \$7,510             | \$7,751             | \$7,961             | \$7,602             | 0.30%  | -4.51%                                     |
| Content                                   | 747           | \$597               | \$48                | \$112,988           | \$3,714             | 57.93%                                       | -96.71%                                    |
| Public Employees Retirement Fund          | 214           | \$2,007             | \$1,899             | \$2,153             | \$2,937             | 9.98%  | 36.42%                                     |
| Other Employee Benefits                   | 241 - 290     | \$0                 | \$2,363             | \$2,469             | \$2,469             | NA   | 0.00%                                      |
| Land and Easements                        | 710           | \$74,338            | \$2,000             | \$2,000             | \$2,300             | -58.06%                                      | 15.00%                                     |
| Teacher Retirement Fund, Prior to 7-1-95  | 215           | \$1,632             | \$1,351             | \$1,130             | \$887               | -14.14%                                      | -21.50%                                    |
| Unemployment Insurance                    | 230           | \$758               | \$0                 | \$0                 | \$0                 | -100.00%                                     | NA   |
| Buildings                                 | 720           | \$327,869           | \$7,885             | \$0                 | \$0                 | -100.00%                                     | NA   |
| <b>Non Operational Total</b>              |               | <b>\$4,798,041</b>  | <b>\$3,760,637</b>  | <b>\$4,651,270</b>  | <b>\$4,183,050</b>  | <b>-3.37%</b>                                | <b>-10.07%</b>                             |
| <b>Grand Total</b>                        |               | <b>\$26,214,661</b> | <b>\$25,914,377</b> | <b>\$26,008,264</b> | <b>\$23,795,006</b> | <b>-2.39%</b>                                | <b>-8.51%</b>                              |